

ILLINOIS REGISTER

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ILLINOIS RACING BOARD

NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: Admissions and Credentials
- 2) Code Citation: 11 Ill. Adm. Code 1428
- 3) Section Number: 1428.10                      Adopted Action: Amend
- 4) Statutory Authority: 230 ILCS 5/9(b)
- 5) Effective Date of Rulemaking: May 23, 2011
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this amendment contain incorporation by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's central office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register: 35 Ill. Reg. 2574 – February 14, 2011.
- 10) Has JCAR issued a Statement of Objections to this rule? No
- 11) Differences between proposal and final version: None
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the letter issued by JCAR? Yes
- 13) Will these amendments replace any emergency amendments currently in effect? No
- 14) Are there any other proposed amendments pending in this Part? No
- 15) Summary and purpose of rulemaking: Section 27(f) of the Horse Racing Act states that any municipality or county that has a Board licensed inter-track wagering location facility wholly within its corporate boundaries, may each impose an admission fee not to exceed \$1.00 per admission to the inter-track wagering location facility, so that a total of not more than \$2.00 per admission may be imposed. This proposed rulemaking requires OTB's that charge an admission fee to submit those fees to the Board within 48 hours and the Board shall remit those monies to the municipalities on a monthly basis.
- 16) Information and questions regarding this adopted amendment shall be directed to:

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Illinois Racing Board  
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Chicago, Illinois 60601

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The full text of the Adopted Amendment begins on the next page:

ILLINOIS REGISTER

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TITLE 11: ALCOHOL, HORSE RACING, AND LOTTERY

SUBTITLE B: HORSE RACING

CHAPTER I: ILLINOIS RACING BOARD

SUBCHAPTER g: RULES AND REGULATIONS OF HORSE RACING  
(THOROUGHBRED)

PART 1428

ADMISSIONS AND CREDENTIALS

Section

|          |  |
|----------|--|
| 1428.10  | <del>State</del> Admissions Tax                      |
| 1428.20  | Admission Records                                    |
| 1428.30  | Weekly Remittance of Tax                             |
| 1428.40  | Admission Statements                                 |
| 1428.50  | Delivery of Reports                                  |
| 1428.60  | Board Approval of Tickets and Credentials            |
| 1428.70  | Control Numbers                                      |
| 1428.80  | Revocation of Tickets, Credentials                   |
| 1428.90  | Notice of State Tax                                  |
| 1428.100 | Credential and Ticket Specimens                      |
| 1428.110 | Gate Cards   |
| 1428.120 | Tax Exempt Credentials                               |
| 1428.130 | Report on Tax Exempt Credentials (Repealed)          |
| 1428.140 | Concessionaires, Employees Credentials               |
| 1428.150 | Requisitions for Passes                              |
| 1428.160 | Tax Exempt Credentials Report (Repealed)             |
| 1428.170 | Summary of Tickets and Credentials                   |
| 1428.180 | Track Responsible for Credentials                    |
| 1428.190 | Board Access to Records                              |
| 1428.200 | Turnstiles and Electronic Scanning Devices           |
| 1428.210 | Admission to Track                                   |
| 1428.220 | Revocation of Credentials                            |
| 1428.230 | Admissions for Licensees                             |
| 1428.240 | Intertrack Wagering Location Licensee Admission Fees |

AUTHORITY: Authorized by Section 9(b) of the Illinois Horse Racing Act of 1975 [230 ILCS 5/9(b)].

SOURCE: Published in Rules and Regulations of Horse Racing (original date not cited in publication); amended March 14, 1975, filed and effective March 27, 1975; codified at 5 Ill. Reg. 11002; amended at 14 Ill. Reg. 17633, effective October 16, 1990; amended at 14 Ill. Reg.

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20042, effective December 4, 1990; emergency amendment at 17 Ill. Reg. 3683, effective March 4, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 14049, effective August 16, 1993; amended at 19 Ill. Reg. 17187, effective January 1, 1996; amended at 31 Ill. Reg. 15103, effective November 1, 2007; amended at 35 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

#### **Section 1428.10 State Admissions Tax**

- a) The race track operator shall pay to the Board at such time or times as the Board shall prescribe, the sum of 1540 cents for each person entering the grounds or enclosure of the race track operator upon a ticket of admission. If tickets are issued for more than one day, then the sum of 1540 cents shall be paid for each person using thesuch ticket each day that the ticket issame shall be used. ~~Provided that no~~ No charge shall be made on tickets issued to and in the name of directors, officers, partners, agents or employees of the race track operator, or to owners, trainers and drivers and their employees, or to any person or persons entering the grounds for the transaction of business in connection with thesuch race meeting. ~~Provided further that no~~ No charge shall be made on tax exempt tickets of admission issued by the Board.
- b) Pursuant to ~~the above paragraph~~ subsection (a), the State Director of Mutuels shall direct and supervise the conduct of the admissions department during each race meeting. ~~He~~ The State Director shall be empowered to direct the race track operator to adopt, subject to the approval of the Board, procedures, methods and systems as may be deemed necessary to ensure strict compliance with the rules and regulations of the Board.
- c) Intertrack wagering location licensees shall pay to the Board, within 48 hours, any admission taxes due to local municipalities and counties.
- d) The Board shall remit monthly any admission taxes due to local municipalities and counties.

(Editor's Note: ~~Section 25 of the Illinois Horse Racing Act of 1975 (Ill. Rev. Stat.) 1979, ch.8 par. 37-25) now provides for an admission tax of 15 cents instead of 40 cents)~~

(Source: Amended at 35 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)